

1 50.14 (2) (bm) For intermediate care facilities for persons with an intellectual
2 disability, an amount calculated by multiplying the projected annual gross revenues
3 of all intermediate care facilities for persons with an intellectual disability in this
4 state by 0.055, dividing the product by the number of licensed beds of intermediate
5 care facilities for persons with an intellectual disability in this state and dividing the
6 quotient by 12 \$910.

7 **SECTION 1231.** 50.14 (2m) of the statutes is repealed.

8 **SECTION 1232.** 51.025 of the statutes is created to read:

9 **51.025 Office of children’s mental health.** (1) The office of children’s
10 mental health shall study and recommend ways, and coordinate initiatives, to
11 improve the integration across state agencies of mental health services provided to
12 children and monitor the performance of programs that provide those services.

13 (2) By January 1, 2015, and by January 1 of each year thereafter, the office of
14 children’s mental health shall submit a report to the joint committee on finance and
15 to the appropriate standing committees of the legislature under s. 13.172 (3) that
16 includes all of the following:

17 (a) A summary of the activities of that office in the previous year, including
18 actions the office has taken to improve the coordination of mental health services
19 provided to children by state agencies.

20 (b) A summary of data collected by that office that relate to the outcomes of
21 children who receive mental health services provided by state agencies.

22 (c) A discussion of areas in which the state’s delivery of mental health services
23 for children could be improved.

24 **SECTION 1233.** 51.06 (6) of the statutes is amended to read:

1 **51.06 (6) SALE OF ASSETS OR REAL PROPERTY AT NORTHERN CENTER FOR THE**
2 **DEVELOPMENTALLY DISABLED.** The department may maintain the Northern Center for
3 the Developmentally Disabled for the purpose specified in sub. (1), but may sell
4 assets or real property, of the Northern Center for the Developmentally Disabled,
5 subject to any prior action under s. 13.48 (14) (am) or 16.848 (1). If there is any
6 outstanding public debt used to finance the acquisition, construction, or
7 improvement of any property that is sold under this subsection, the department shall
8 deposit a sufficient amount of the net proceeds from the sale of the property in the
9 bond security and redemption fund under s. 18.09 to repay the principal and pay the
10 interest on the debt, and any premium due upon refunding any of the debt. If the
11 property was purchased with federal financial assistance, the department shall pay
12 to the federal government any of the net proceeds required by federal law. If there
13 is no such debt outstanding and there are no moneys payable to the federal
14 government, or if the net proceeds exceed the amount required to be deposited or paid
15 under this subsection, the department shall credit the net proceeds or remaining net
16 proceeds to the appropriation account under s. 20.435 (2) (gk).

17 **SECTION 1234.** 51.20 (13) (cr) of the statutes is amended to read:

18 **51.20 (13) (cr)** If the subject individual is before the court on a petition filed
19 under a court order under s. 938.30 (5) (c) 1. and is found to have committed a
20 violation that would be a felony if committed by an adult in this state or a violation
21 of s. 940.225 (1) or (2), 948.02 (1) or (2), 948.025, or 948.085 (3m), 941.20 (1), 944.20,
22 944.30, 944.31, 944.33 (1), 946.52, or 948.10 (1) (b), the court shall require the
23 individual to provide a biological specimen to the state crime laboratories for
24 deoxyribonucleic acid analysis. The court shall inform the individual that he or she
25 may request expungement under s. 165.77 (4).

1 **SECTION 1234q.** 51.30 (4) (b) 17. of the statutes is amended to read:

2 51.30 (4) (b) 17. To the elder–adult–at–risk agency designated under s. 46.90
3 (2) or other investigating agency under s. 46.90 for the purposes of s. 46.90 (4) and
4 (5), to ~~the county department~~ an agency, as defined in s. ~~48.02 (2g)~~ 48.981 (1) (ag),
5 or ~~the~~ a sheriff or police department for the purposes of s. 48.981 (2) and (3), or to the
6 adult–at–risk agency designated under s. 55.043 (1d) for purposes of s. 55.043. The
7 treatment record holder may release treatment record information by initiating
8 contact with the elder–adult–at–risk agency, agency, as defined in s. 48.981 (1) (ag),
9 sheriff or police department, or adult–at–risk agency, ~~or county department~~, as
10 defined in s. ~~48.02 (2g)~~, without first receiving a request for release of the treatment
11 record ~~from the elder–adult–at–risk agency, adult–at–risk agency, or county~~
12 department.

13 **SECTION 1235.** 51.44 (1m) of the statutes is amended to read:

14 51.44 (1m) The department is the lead agency in this state for the development
15 and implementation of a statewide system of coordinated, comprehensive
16 multidisciplinary programs to provide appropriate early intervention services under
17 the requirements of 20 USC 1476 1431 to 1444.

18 **SECTION 1236.** 51.44 (5) (c) of the statutes is amended to read:

19 51.44 (5) (c) Annually, submit to the chief clerk of each house of the legislature
20 for distribution to the legislature under s. 13.172 (2) a report on the department's
21 progress toward full implementation of the program under this section, including the
22 progress of counties in implementing goals for participation in 5th–year
23 requirements under 20 USC 1476 1431 to 1444.

24 **SECTION 1237.** 54.15 (8) (a) 3. of the statutes is amended to read:

1 54.15 (8) (a) 3. Any license, certificate, permit, or registration of the proposed
2 guardian that is required under chs. 202 or 440 to 480 or by the laws of another state
3 for the practice of a profession or occupation has been suspended or revoked.

4 **SECTION 1238.** 55.043 (4) (b) 5g. of the statutes is created to read:

5 55.043 (4) (b) 5g. Refer the case to the department of financial institutions if
6 the financial exploitation, neglect, self-neglect, or abuse involves an individual who
7 is required to be registered under s. 202.13 or 202.14.

8 **SECTION 1238m.** 59.25 (3) (gm) of the statutes is created to read:

9 59.25 (3) (gm) Deposit all moneys received under s. 973.0455 (2) into a crime
10 prevention fund and, on order of the crime board under s. 59.54 (28) (d), make grant
11 payments as the crime board directs.

12 **SECTION 1238t.** 59.25 (3) (rm) of the statutes is repealed.

13 **SECTION 1239.** 59.26 (1) (c) of the statutes is repealed.

14 **SECTION 1239m.** 59.40 (2) (n) of the statutes is amended to read:

15 59.40 (2) (n) Pay monthly to the treasurer the amounts required by s. 302.46
16 (1) for the jail assessment surcharge and the amounts required by s. 973.0455 (2).
17 The payments shall be made by the 15th day of the month following receipt thereof.

18 **SECTION 1240.** 59.43 (1) (w) of the statutes is created to read:

19 59.43 (1) (w) Record and index the documents specified in s. 49.848 (2).

20 **SECTION 1241.** 59.43 (2) (ag) 1. of the statutes is amended to read:

21 59.43 (2) (ag) 1. Subject to s. 59.72 (5) ~~and except as provided in par. (L),~~ for
22 recording any instrument entitled to be recorded in the office of the register of deeds,
23 \$25 \$30, except that no fee may be collected for recording a change of address that
24 is exempt from a filing fee under s. 185.83 (1) (b) or 193.111 (1) (b).

25 **SECTION 1242.** 59.43 (2) (e) of the statutes is amended to read:

1 59.43 (2) (e) Subject to s. 59.72 (5) ~~and except as provided in par. (L)~~, for filing
2 any instrument which is entitled to be filed in the office of register of deeds and for
3 which no other specific fee is specified, \$25 \$30.

4 **SECTION 1242e.** 59.43 (2) (i) of the statutes is amended to read:

5 59.43 (2) (i) ~~Except as provided in par. (L)~~, for For recording certificates and for
6 preparing and mailing documents under s. 867.045 or 867.046, \$25.

7 **SECTION 1242g.** 59.43 (2) (L) of the statutes is repealed.

8 **SECTION 1243m.** 59.54 (28) of the statutes is created to read:

9 59.54 (28) CRIME PREVENTION FUNDING BOARD. (a) In this subsection:

10 1. “Chief elected official” means the mayor of a city or, if the city is organized
11 under subch. I of ch. 64, the president of the council of that city, the village president
12 of a village, or the town board chairperson of a town.

13 2. “Crime board” means the crime prevention funding board that is created
14 under this subsection.

15 3. “Municipality” means a city, village, or town.

16 (b) There is created in each county, in which the treasurer receives moneys and
17 deposits them as described in s. 59.25 (3) (gm), a crime board. The funds in such an
18 account may be distributed upon the direction of the crime board under par. (d). The
19 crime board shall meet, and its members may receive no compensation, other than
20 reimbursement for actual and reasonable expenses incurred in the performance of
21 their duties. Members shall serve for the terms that are determined by the crime
22 board.

23 (c) A county crime board shall consist of the following members:

24 1. The district attorney, or his or her designee.

25 2. The sheriff, or his or her designee.

1 3. One of the following county officials, or his or her designee:

2 a. The county executive.

3 b. If the county does not have a county executive, the county administrator.

4 c. The chairperson of the county board of supervisors, or his or her designee,
5 if the county does not have a county executive or a county administrator.

6 4. The chief elected official of the largest municipality in the county, as
7 determined by population, or his or her designee.

8 5. A person chosen by a majority vote of the sheriff and all of the chiefs of police
9 departments that are located wholly or partly within the county.

AA3-10 6. A person chosen by the county's public defender's office

11 (d) 1. The crime board may solicit applications for grants in a format
12 determined by the crime board, and may vote to direct the treasurer to distribute
13 grants to applicants from moneys in the crime prevention fund under s. 59.25 (3)
14 (gm). The crime board may direct the treasurer to distribute grants to any of the
15 following entities, in amounts determined by the crime board:

16 a. One or more private nonprofit organizations within the county that has as
17 its primary purpose preventing crime, providing a funding source for crime
18 prevention programs, encouraging the public to report crime, or assisting law
19 enforcement agencies in the apprehension of criminal offenders.

20 b. A law enforcement agency within the county that has a crime prevention
21 fund, if the contribution is credited to the crime prevention fund and is used for crime
22 prevention purposes.

23 2. Not less than 50 percent of the payments made under subd. 1. shall be made
24 to one or more organizations described in subd. 1. a.

1 (e) Annually, the crime board shall submit a report on its activities to the clerk
2 of court for the county that distributed the funds, to the county board, and to the
3 legislative bodies of each municipality that is located wholly or partly within the
4 county. The report shall contain at least all of the following information for the year
5 to which the report relates:

6 1. The name and address of each entity that received a grant, including contact
7 information for the leadership of the entity.

8 2. A full accounting of all funds disbursed by the treasurer at the direction of
9 the crime board, including the amount of the funds disbursed, the dates of disbursement,
10 and the purposes for which the grant was made.

11 (f) Annually, each recipient of a grant awarded under this subsection shall
12 submit a report on its activities to all of the entities specified in par. (e). The report
13 shall contain at least all of the following information for the year to which the report
14 relates:

15 1. The name and address of the entity.

16 2. The name and address, and title, of each member of the governing body of
17 the entity.

18 3. The purposes for which the grant money was spent.

19 4. A detailed accounting of all receipts and expenditures of the entity that relate
20 to the grant money.

21 5. The balance of any funds remaining.

22 **SECTION 1244.** 59.605 (6) of the statutes is amended to read:

23 59.605 (6) ~~TEMPORARY SUSPENSION~~ SUNSET OF THE LIMIT. This section does not
24 apply to a county's levy that is imposed in December 2011 or ~~December 2012~~ any year
25 thereafter.

1 **SECTION 1245.** 59.69 (4c) of the statutes is amended to read:

2 59.69 (4c) CONSTRUCTION SITE ORDINANCE LIMITS. Except as provided in s.
3 101.1206 (5m), an ordinance that is enacted under sub. (4) may only include
4 provisions that are related to construction site erosion control if those provisions are
5 limited to sites ~~where the construction activities do not include the construction of~~
6 a building described in s. 281.33 (3) (a) 1. a. and b.

7 **SECTION 1246.** 59.693 (2) of the statutes is amended to read:

8 59.693 (2) AUTHORITY TO ENACT ORDINANCE. To effect the purposes of s. 281.33
9 and to promote the public health, safety and general welfare, a county may enact a
10 zoning ordinance, that is applicable to all of its unincorporated area, except as
11 provided in s. 60.627 (2) (b), for construction site erosion control at sites ~~where the~~
12 ~~construction activities do not include the construction of a building~~ described in s.
13 281.33 (3) (a) 1. a. and b. and for storm water management. This ordinance may be
14 enacted separately from ordinances enacted under s. 59.69. An ordinance enacted
15 under this subsection is subject to the strict conformity requirements under s. 281.33
16 (3m).

17 **SECTION 1247.** 59.693 (7) of the statutes is amended to read:

18 59.693 (7) APPLICABILITY OF LOCAL SUBDIVISION REGULATION. All powers granted
19 to a county under s. 236.45 may be exercised by the county with respect to
20 construction site erosion control at sites ~~where the construction activities do not~~
21 ~~include the construction of a building~~ described in s. 281.33 (3) (a) 1. a. and b. or with
22 respect to storm water management regulation, if the county has or provides a
23 county planning agency as defined in s. 236.02 (1) (3).

24 **SECTION 1247d.** 59.72 (2) (a) of the statutes is renumbered 59.72 (2) (a) (intro.)
25 and amended to read:

1 59.72 (2) (a) (intro.) ~~If the county has established a county assessor system~~
2 ~~under s. 70.99, the~~ No later than June 30, 2017, the board shall provide post on the
3 ~~Internet access to countywide property, in a searchable format determined by the~~
4 ~~department of administration, the following information related to individual land~~
5 ~~parcels:~~

6 1. Property tax assessment data, and, if the county maintains land records that
7 identify the as provided to the county by municipalities, including the assessed value
8 of land, the assessed value of improvements, the total assessed value, the class of
9 property, as specified in s. 70.32 (2) (a), the estimated fair market value, and the total
10 property tax.

11 2. Any zoning classification of individual parcels, the board shall post on the
12 ~~Internet land records that identify the zoning classification of individual parcels~~
13 information maintained by the county.

14 **SECTION 1247h.** 59.72 (2) (a) 3. of the statutes is created to read:

15 59.72 (2) (a) 3. Any property address information maintained by the county.

16 **SECTION 1247p.** 59.72 (2) (a) 4. of the statutes is created to read:

17 59.72 (2) (a) 4. Any acreage information maintained by the county.

18 **SECTION 1247t.** 59.72 (3) (b) of the statutes is amended to read:

19 59.72 (3) (b) Within 2 years after the land information office is established,
20 develop and receive approval for a countywide plan for land records modernization.

21 For any county in which land records are not accessible on the Internet, the plan shall
22 include a goal of providing access to public land records on the Internet. The plan
23 shall be submitted for approval to the department of administration under s. 16.967
24 (3) (e). No later than January 1, 2014, and by January 1 every 3 years thereafter, the
25 land information office shall update the plan and receive approval from the

1 department of administration of the updated plan. A plan under this paragraph
2 shall comply with the standards developed by the department of administration
3 under s. 16.967 (3) (cm).

4 **SECTION 1248.** 59.72 (5) (a) of the statutes is amended to read:

5 59.72 (5) (a) Before the 16th day of each month a register of deeds shall submit
6 to the department of administration \$10 \$15 from the fee for recording or filing each
7 instrument that is recorded or filed under s. 59.43 (2) (ag) 1. or (e), less any amount
8 retained by the county under par. (b).

9 **SECTION 1249.** 59.72 (5) (b) (intro.) of the statutes is amended to read:

10 59.72 (5) (b) (intro.) Except as provided in s. 16.967 (7m), a county may retain
11 \$8 of the ~~\$10~~ portion of each fee submitted to the department of administration under
12 par. (a) from the fee for recording or filing each instrument that is recorded or filed
13 under s. 59.43 (2) (ag) 1. or (e) if all of the following conditions are met:

14 **SECTION 1250g.** 59.72 (5) (b) 3. of the statutes is amended to read:

15 59.72 (5) (b) 3. The county uses ~~\$6 of each \$8~~ the fee retained under this
16 paragraph to satisfy the requirements of sub. (2) (a), or, if the county has satisfied
17 the requirements of sub. (2) (a), to develop, implement, and maintain the countywide
18 plan for land records modernization and \$2 of each \$8 fee retained under this
19 paragraph for the provision of land information on the Internet, including the
20 county's land information records relating to housing.

21 **SECTION 1251.** 60.37 (1) of the statutes is amended to read:

22 60.37 (1) GENERAL. The town board may employ on a temporary or permanent
23 basis persons necessary to carry out the functions of town government including,
24 subject to sub. (4), any elected officer of the town. The board may establish the
25 qualifications and terms of employment, which may not include the residency of the

1 employee, except as provided in s. 66.0502 (4) (b). The board may delegate the
2 authority to hire town employees to any town official or employee.

3 **SECTION 1252.** 60.627 (2) (a) of the statutes is amended to read:

4 60.627 (2) (a) To effect the purposes of s. 281.33 and to promote the public
5 health, safety and general welfare, if a town board may enact zoning ordinances
6 under s. 60.62, the town board may enact a zoning ordinance, that is applicable to
7 all of its area, for construction site erosion control at sites ~~where the construction~~
8 ~~activities do not include the construction of a building described in s. 281.33 (3) (a)~~
9 1. a. and b. and for storm water management. This ordinance may be enacted
10 separately from ordinances enacted under s. 60.62. An ordinance enacted under this
11 paragraph is subject to the strict conformity requirements under s. 281.33 (3m).

12 **SECTION 1253.** 60.627 (4) (c) of the statutes is amended to read:

13 60.627 (4) (c) An ordinance enacted under this section supersedes all provisions
14 of an ordinance enacted under s. 60.62 that relate to construction site erosion control
15 at sites ~~where the construction activities do not include the construction of a building~~
16 described in s. 281.33 (3) (a) 1. a. and b. or to storm water management regulation.

17 **SECTION 1254.** 60.627 (6) of the statutes is amended to read:

18 60.627 (6) APPLICABILITY OF LOCAL SUBDIVISION REGULATION. All powers granted
19 to a town under s. 236.45 may be exercised by it with respect to construction site
20 erosion control at sites ~~where the construction activities do not include the~~
21 ~~construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or with respect to
22 storm water management regulation, if the town has or provides a planning
23 commission or agency.

24 **SECTION 1255.** 61.354 (2) of the statutes is amended to read:

1 61.354 (2) AUTHORITY TO ENACT ORDINANCE. To effect the purposes of s. 281.33
2 and to promote the public health, safety and general welfare, a village may enact a
3 zoning ordinance, that is applicable to all of its incorporated area, for construction
4 site erosion control at sites ~~where the construction activities do not include the~~
5 ~~construction of a building~~ described in s. 281.33 (3) (a) 1. a. and b. and for storm water
6 management. This ordinance may be enacted separately from ordinances enacted
7 under s. 61.35. An ordinance enacted under this subsection is subject to the strict
8 conformity requirements under s. 281.33 (3m).

9 **SECTION 1256.** 61.354 (4) (c) of the statutes is amended to read:

10 61.354 (4) (c) An ordinance enacted under this section supersedes all provisions
11 of an ordinance enacted under s. 61.35 that relate to construction site erosion control
12 at sites ~~where the construction activities do not include the construction of a building~~
13 described in s. 281.33 (3) (a) 1. a. and b. or to storm water management regulation.

14 **SECTION 1257.** 61.354 (6) of the statutes is amended to read:

15 61.354 (6) APPLICABILITY OF LOCAL SUBDIVISION REGULATION. All powers granted
16 to a village under s. 236.45 may be exercised by it with respect to construction site
17 erosion control at sites ~~where the construction activities do not include the~~
18 ~~construction of a building~~ described in s. 281.33 (3) (a) 1. a. and b. or with respect to
19 storm water management regulation, if the village has or provides a planning
20 commission or agency.

21 **SECTION 1258.** 62.13 (4) (d) of the statutes is amended to read:

22 62.13 (4) (d) The examination shall be free for all U.S. citizens over 18 and
23 under 55 years of age, with proper limitations as to residence, health and, subject to
24 ss. 111.321, 111.322, and 111.335, arrest and conviction record. The examination,
25 including minimum training and experience requirements, shall be job-related in

1 compliance with appropriate validation standards and shall be subject to the
2 approval of the board and may include tests of manual skill and physical strength.
3 All relevant experience, whether paid or unpaid, shall satisfy experience
4 requirements. The board shall control examinations and may designate and change
5 examiners, who may or may not be otherwise in the official service of the city, and
6 whose compensation shall be fixed by the board and paid by the city. Veterans and
7 their spouses shall be given preference points in accordance with s. 230.16 (7).

8 **SECTION 1259.** 62.234 (2) of the statutes is amended to read:

9 62.234 (2) AUTHORITY TO ENACT ORDINANCE. To effect the purposes of s. 281.33
10 and to promote the public health, safety and general welfare, a city may enact a
11 zoning ordinance, that is applicable to all of its incorporated area, for construction
12 site erosion control at sites ~~where the construction activities do not include the~~
13 ~~construction of a building~~ described in s. 281.33 (3) (a) 1. a. and b. and for storm water
14 management. This ordinance may be enacted separately from ordinances enacted
15 under s. 62.23. An ordinance enacted under this subsection is subject to the strict
16 conformity requirements under s. 281.33 (3m).

17 **SECTION 1260.** 62.234 (4) (c) of the statutes is amended to read:

18 62.234 (4) (c) An ordinance enacted under this section supersedes all provisions
19 of an ordinance enacted under s. 62.23 that relate to construction site erosion control
20 ~~at sites where the construction activities do not include the construction of a building~~
21 described in s. 281.33 (3) (a) 1. a. and b. or to storm water management regulation.

22 **SECTION 1261.** 62.234 (6) of the statutes is amended to read:

23 62.234 (6) APPLICABILITY OF LOCAL SUBDIVISION REGULATION. All powers granted
24 to a city under s. 236.45 may be exercised by it with respect to construction site
25 erosion control at sites ~~where the construction activities do not include the~~

1 ~~construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or with respect to
2 storm water management regulation, if the city has or provides a planning
3 commission or agency.

4 **SECTION 1262.** 62.50 (5) of the statutes is amended to read:

5 62.50 (5) EXAMINATIONS. The examinations which the rules and regulations
6 provide for shall be public and free to all U.S. citizens with proper limitations as to
7 residence, age, health and, subject to ss. 111.321, 111.322 and 111.335, arrest and
8 conviction record. The examinations shall be practical in their character and shall
9 relate to those matters which fairly test the relative capacity of the candidates to
10 discharge the duties of the positions in which they seek employment or to which they
11 seek to be appointed and may include tests of manual skill and physical strength.
12 The board shall control all examinations and may designate suitable persons, either
13 in the official service of the city or not, to conduct such examinations and may change
14 such examiners at any time, as seems best.

15 **SECTION 1263.** 62.53 of the statutes is repealed.

16 **SECTION 1264.** 63.08 (1) (a) of the statutes is amended to read:

17 63.08 (1) (a) Any applicant for an examination under s. 63.05, other than an
18 applicant for a deputy sheriff position under s. 59.26 (8) (a), shall be a resident of this
19 state before applying for an examination, but the commission may not require any
20 period of residency in the county for entrance to an examination or employment in
21 the county. The commission may require an applicant to file a written application
22 form which bears upon the applicant's fitness for a vacant position and which the
23 commission deems necessary. For a position offering a skilled, technical, or
24 professional service, upon a finding that a suitable number of qualified applicants
25 cannot be obtained from within the state, the commission may open the examination

1 to residents of other states. Residency in this state may be waived for an applicant
2 for an examination for a position which requires a license in a health care field. No
3 question pertaining to political affiliation or religious faith may be asked of any
4 applicant for an examination.

5 **SECTION 1265.** 63.25 (1) (a) of the statutes is amended to read:

6 63.25 (1) (a) For open, competitive examinations and for other examinations
7 by which to test applicants for office or for employment as to their practical fitness
8 to discharge the duties of the positions which they desire to fill, which examinations
9 shall be public and free to all persons with proper limitations as to residence, age,
10 health, and, subject to ss. 111.321, 111.322, and 111.335, arrest and conviction record.

11 **SECTION 1265t.** 66.0137 (3) of the statutes is amended to read:

12 66.0137 (3) HEALTH INSURANCE FOR UNEMPLOYED PERSONS. Any municipality or
13 county may purchase health or dental insurance for unemployed persons residing in
14 the municipality or county who are not eligible for medical assistance under s. 49.46,
15 49.468, 49.47, or 49.471 (4) (a) or (b). INSERT AA3-13

16 **SECTION 1266.** 66.0304 (1) (b) of the statutes is amended to read:

AA3 17 66.0304 (1) (b) "Bond" means any bond, note, or other obligation of a
AA3 18 commission issued, acquired, or entered into by a commission under this section,
19 including any refunding bond or certificate of participation or lease-purchase,
20 installment sale, or other financing agreement.

21 **SECTION 1267.** 66.0304 (4) (p) of the statutes is amended to read:

22 66.0304 (4) (p) Purchase bonds issued by or on behalf of, or held by, any
23 participant, the any state or a department, authority, or agency of the state, or any
24 political subdivision. Bonds purchased under this paragraph may be held by the

1 commission or sold, in whole or in part, separately or together with other bonds
2 issued by the commission.

3 **SECTION 1268.** 66.0304 (11) (bm) of the statutes is created to read:

4 66.0304 (11) (bm) A project may be located outside of the United States or
5 outside a territory of the United States if the borrower, including a co-borrower, of
6 proceeds of bonds issued to finance or refinance the project in whole or in part is
7 incorporated and has its principal place of business in the United States or a territory
8 of the United States. To the extent that this paragraph applies to a borrower, it also
9 applies to a participant if the participant is a nongovernmental entity.

10 **SECTION 1269.** 66.0304 (11) (e) of the statutes is repealed.

11 **SECTION 1269i.** 66.0404 of the statutes is created to read:

12 **66.0404 Mobile tower siting regulations. (1) DEFINITIONS.** In this section:

13 (a) “Antenna” means communications equipment that transmits and receives
14 electromagnetic radio signals and is used in the provision of mobile services.

15 (b) “Application” means an application for a permit under this section to engage
16 in an activity specified in sub. (2) (a) or a class 2 collocation.

17 (c) “Building permit” means a permit issued by a political subdivision that
18 authorizes an applicant to conduct construction activity that is consistent with the
19 political subdivision’s building code.

20 (d) “Class 1 collocation” means the placement of a new mobile service facility
21 on an existing support structure such that the owner of the facility does not need to
22 construct a free standing support structure for the facility but does need to engage
23 in substantial modification.

24 (e) “Class 2 collocation” means the placement of a new mobile service facility
25 on an existing support structure such that the owner of the facility does not need to

1 construct a free standing support structure for the facility or engage in substantial
2 modification.

3 (f) “Collocation” means class 1 or class 2 collocation or both.

4 (g) “Distributed antenna system” means a network of spatially separated
5 antenna nodes that is connected to a common source via a transport medium and that
6 provides mobile service within a geographic area or structure.

7 (h) “Equipment compound” means an area surrounding or adjacent to the base
8 of an existing support structure within which is located mobile service facilities.

9 (i) “Existing structure” means a support structure that exists at the time a
10 request for permission to place mobile service facilities on a support structure is filed
11 with a political subdivision.

12 (j) “Fall zone” means the area over which a mobile support structure is designed
13 to collapse.

14 (k) “Mobile service” has the meaning given in 47 USC 153 (33).

15 (L) “Mobile service facility” means the set of equipment and network
16 components, including antennas, transmitters, receivers, base stations, power
17 supplies, cabling, and associated equipment, that is necessary to provide mobile
18 service to a discrete geographic area, but does not include the underlying support
19 structure.

20 (m) “Mobile service provider” means a person who provides mobile service.

21 (n) “Mobile service support structure” means a freestanding structure that is
22 designed to support a mobile service facility.

23 (o) “Permit” means a permit, other than a building permit, or approval issued
24 by a political subdivision which authorizes any of the following activities by an
25 applicant:

1 1. A class 1 collocation.

2 2. A class 2 collocation.

3 3. The construction of a mobile service support structure.

4 (p) “Political subdivision” means a city, village, town, or county.

5 (q) “Public utility” has the meaning given in s. 196.01 (5).

6 (r) “Search ring” means a shape drawn on a map to indicate the general area
7 within which a mobile service support structure should be located to meet radio
8 frequency engineering requirements, taking into account other factors including
9 topography and the demographics of the service area.

10 (s) “Substantial modification” means the modification of a mobile service
11 support structure, including the mounting of an antenna on such a structure, that
12 does any of the following:

13 1. For structures with an overall height of 200 feet or less, increases the overall
14 height of the structure by more than 20 feet.

15 2. For structures with an overall height of more than 200 feet, increases the
16 overall height of the structure by 10 percent or more.

17 3. Measured at the level of the appurtenance added to the structure as a result
18 of the modification, increases the width of the support structure by 20 feet or more,
19 unless a larger area is necessary for collocation.

20 4. Increases the square footage of an existing equipment compound to a total
21 area of more than 2,500 square feet.

22 (t) “Support structure” means an existing or new structure that supports or can
23 support a mobile service facility, including a mobile service support structure, utility
24 pole, water tower, building, or other structure.

1 (u) “Utility pole” means a structure owned or operated by an alternative
2 telecommunications utility, as defined in s. 196.01 (1d); public utility, as defined in
3 s. 196.01 (5); telecommunications utility, as defined in s. 196.01 (10); political
4 subdivision; or cooperative association organized under ch. 185; and that is designed
5 specifically for and used to carry lines, cables, or wires for telecommunications
6 service, as defined in s. 182.017 (1g) (cq); video service, as defined in s. 66.0420 (2)
7 (y); for electricity; or to provide light.

8 (2) NEW CONSTRUCTION OR SUBSTANTIAL MODIFICATION OF FACILITIES AND SUPPORT
9 STRUCTURES. (a) Subject to the provisions and limitations of this section, a political
10 subdivision may enact a zoning ordinance under s. 59.69, 60.61, or 62.23 to regulate
11 any of the following activities:

12 1. The siting and construction of a new mobile service support structure and
13 facilities.

14 2. With regard to a class 1 collocation, the substantial modification of an
15 existing support structure and mobile service facilities.

16 (b) If a political subdivision regulates an activity described under par. (a), the
17 regulation shall prescribe the application process which a person must complete to
18 engage in the siting, construction, or modification activities described in par. (a). The
19 application shall be in writing and shall contain all of the following information:

20 1. The name and business address of, and the contact individual for, the
21 applicant.

22 2. The location of the proposed or affected support structure.

23 3. The location of the proposed mobile service facility.

24 4. If the application is to substantially modify an existing support structure,
25 a construction plan which describes the proposed modifications to the support

1 structure and the equipment and network components, including antennas,
2 transmitters, receivers, base stations, power supplies, cabling, and related
3 equipment associated with the proposed modifications.

4 5. If the application is to construct a new mobile service support structure, a
5 construction plan which describes the proposed mobile service support structure and
6 the equipment and network components, including antennas, transmitters,
7 receivers, base stations, power supplies, cabling, and related equipment to be placed
8 on or around the new mobile service support structure.

9 6. If an application is to construct a new mobile service support structure, an
10 explanation as to why the applicant chose the proposed location and why the
11 applicant did not choose collocation, including a sworn statement from an individual
12 who has responsibility over the placement of the mobile service support structure
13 attesting that collocation within the applicant's search ring would not result in the
14 same mobile service functionality, coverage, and capacity; is technically infeasible;
15 or is economically burdensome to the mobile service provider.

16 (c) If an applicant submits to a political subdivision an application for a permit
17 to engage in an activity described under par. (a), which contains all of the information
18 required under par. (b), the political subdivision shall consider the application
19 complete. If the political subdivision does not believe that the application is
20 complete, the political subdivision shall notify the applicant in writing, within 10
21 days of receiving the application, that the application is not complete. The written
22 notification shall specify in detail the required information that was incomplete. An
23 applicant may resubmit an application as often as necessary until it is complete.

24 (d) Within 90 days of its receipt of a complete application, a political subdivision
25 shall complete all of the following or the applicant may consider the application

1 approved, except that the applicant and the political subdivision may agree in
2 writing to an extension of the 90 day period:

3 1. Review the application to determine whether it complies with all applicable
4 aspects of the political subdivision's building code and, subject to the limitations in
5 this section, zoning ordinances.

6 2. Make a final decision whether to approve or disapprove the application.

7 3. Notify the applicant, in writing, of its final decision.

8 4. If the decision is to disapprove the application, include with the written
9 notification substantial evidence which supports the decision.

10 (e) A political subdivision may disapprove an application if an applicant refuses
11 to evaluate the feasibility of collocation within the applicant's search ring and
12 provide the sworn statement described under par. (b) 6.

13 (f) A party who is aggrieved by the final decision of a political subdivision under
14 par. (d) 2. may bring an action in the circuit court of the county in which the proposed
15 activity, which is the subject of the application, is to be located.

16 (g) If an applicant provides a political subdivision with an engineering
17 certification showing that a mobile service support structure, or an existing
18 structure, is designed to collapse within a smaller area than the set back or fall zone
19 area required in a zoning ordinance, that zoning ordinance does not apply to such a
20 structure unless the political subdivision provides the applicant with substantial
21 evidence that the engineering certification is flawed.

22 (h) A political subdivision may regulate the activities described under par. (a)
23 only as provided in this section.

24 (i) If a political subdivision has in effect on the effective date of this subdivision
25 [LRB inserts date], an ordinance that applies to the activities described under par.

1 (a) and the ordinance is inconsistent with this section, the ordinance does not apply
2 to, and may not be enforced against, the activity.

3 (3) COLLOCATION ON EXISTING SUPPORT STRUCTURES. (a) 1. A class 2 collocation
4 is a permitted use under ss. 59.69, 60.61, and 62.23.

5 2. If a political subdivision has in effect on the effective date of this subdivision
6 [LRB inserts date], an ordinance that applies to a class 2 collocation and the
7 ordinance is inconsistent with this section, the ordinance does not apply to, and may
8 not be enforced against, the class 2 collocation.

9 3. A political subdivision may regulate a class 2 collocation only as provided in
10 this section.

11 4. A class 2 collocation is subject to the same requirements for the issuance of
12 a building permit to which any other type of commercial development or land use
13 development is subject.

14 (b) If an applicant submits to a political subdivision an application for a permit
15 to engage in a class 2 collocation, the application shall contain all of the information
16 required under sub. (2) (b) 1. to 3., in which case the political subdivision shall
17 consider the application complete. If any of the required information is not in the
18 application, the political subdivision shall notify the applicant in writing, within 5
19 days of receiving the application, that the application is not complete. The written
20 notification shall specify in detail the required information that was incomplete. An
21 applicant may resubmit an application as often as necessary until it is complete.

22 (c) Within 45 days of its receipt of a complete application, a political subdivision
23 shall complete all of the following or the applicant may consider the application
24 approved, except that the applicant and the political subdivision may agree in
25 writing to an extension of the 45 day period:

- 1 1. Make a final decision whether to approve or disapprove the application.
- 2 2. Notify the applicant, in writing, of its final decision.
- 3 3. If the application is approved, issue the applicant the relevant permit.
- 4 4. If the decision is to disapprove the application, include with the written
- 5 notification substantial evidence which supports the decision.
- 6 (d) A party who is aggrieved by the final decision of a political subdivision under
- 7 par. (c) 1. may bring an action in the circuit court of the county in which the proposed
- 8 activity, which is the subject of the application, is to be located.
- 9 (4) LIMITATIONS. With regard to an activity described in sub. (2) (a) or a class
- 10 2 collocation, a political subdivision may not do any of the following:
- 11 (a) Impose environmental testing, sampling, or monitoring requirements, or
- 12 other compliance measures for radio frequency emissions, on mobile service facilities
- 13 or mobile radio service providers.
- 14 (b) Enact an ordinance imposing a moratorium on the permitting, construction,
- 15 or approval of any such activities.
- 16 (c) Enact an ordinance prohibiting the placement of a mobile service support
- 17 structure in particular locations within the political subdivision.
- 18 (d) Charge a mobile radio service provider a fee in excess of one of the following
- 19 amounts:
- 20 1. For a permit for a class 2 collocation, the lesser of \$500 or the amount charged
- 21 by a political subdivision for a building permit for any other type of commercial
- 22 development or land use development.
- 23 2. For a permit for an activity described in sub. (2) (a), \$3,000.
- 24 (e) Charge a mobile radio service provider any recurring fee for an activity
- 25 described in sub. (2) (a) or a class 2 collocation.

1 (f) Permit 3rd party consultants to charge the applicant for any travel expenses
2 incurred in the consultant's review of mobile service permits or applications.

3 (g) Disapprove an application to conduct an activity described under sub. (2)
4 (a) based solely on aesthetic concerns.

5 (gm) Disapprove an application to conduct a class 2 collocation on aesthetic
6 concerns.

7 (h) Enact or enforce an ordinance related to radio frequency signal strength or
8 the adequacy of mobile service quality.

9 (i) Impose a surety requirement, unless the requirement is competitively
10 neutral, nondiscriminatory, and commensurate with the historical record for surety
11 requirements for other facilities and structures in the political subdivision which fall
12 into disuse. There is a rebuttable presumption that a surety requirement of \$20,000
13 or less complies with this paragraph.

14 (j) Prohibit the placement of emergency power systems.

15 (k) Require that a mobile service support structure be placed on property owned
16 by the political subdivision.

17 (L) Disapprove an application based solely on the height of the mobile service
18 support structure or on whether the structure requires lighting.

19 (m) Condition approval of such activities on the agreement of the structure or
20 mobile service facility owner to provide space on or near the structure for the use of
21 or by the political subdivision at less than the market rate, or to provide the political
22 subdivision other services via the structure or facilities at less than the market rate.

23 (n) Limit the duration of any permit that is granted.

1 (o) Require an applicant to construct a distributed antenna system instead of
2 either constructing a new mobile service support structure or engaging in
3 collocation.

4 (p) Disapprove an application based on an assessment by the political
5 subdivision of the suitability of other locations for conducting the activity.

6 (q) Require that a mobile service support structure, existing structure, or
7 mobile service facilities have or be connected to backup battery power.

8 (r) Impose a setback or fall zone requirement for a mobile service support
9 structure that is different from a requirement that is imposed on other types of
10 commercial structures.

11 (s) Consider an activity a substantial modification under sub. (1) (s) 1. or 2. if
12 a greater height is necessary to avoid interference with an existing antenna.

13 (t) Consider an activity a substantial modification under sub. (1) (s) 3. if a
14 greater protrusion is necessary to shelter the antenna from inclement weather or to
15 connect the antenna to the existing structure by cable.

16 (u) Limit the height of a mobile service support structure to under 200 feet.

17 (v) Condition the approval of an application on, or otherwise require, the
18 applicant's agreement to indemnify or insure the political subdivision in connection
19 with the political subdivision's exercise of its authority to approve the application.

20 (w) Condition the approval of an application on, or otherwise require, the
21 applicant's agreement to permit the political subdivision to place at or collocate with
22 the applicant's support structure any mobile service facilities provided or operated
23 by, whether in whole or in part, a political subdivision or an entity in which a political
24 subdivision has a governance, competitive, economic, financial or other interest.

1 (5) APPLICABILITY. If a county enacts an ordinance as described under sub. (2)
2 the ordinance applies only in the unincorporated parts of the county, except that if
3 a town enacts an ordinance as described under sub. (2) after a county has so acted,
4 the county ordinance does not apply, and may not be enforced, in the town, except
5 that if the town later repeals its ordinance, the county ordinance applies in that town.

6 **SECTION 1269k.** 66.0406 of the statutes is created to read:

7 **66.0406 Radio broadcast service facility regulations. (1) DEFINITIONS.**

8 In this section:

9 (a) “Political subdivision” means any city, village, town, or county.

10 (b) “Radio broadcast services” means the regular provision of a commercial or
11 noncommercial service involving the transmission, emission, or reception of radio
12 waves for the transmission of sound or images in which the transmissions are
13 intended for direct reception by the general public.

14 (c) “Radio broadcast service facilities” means commercial or noncommercial
15 facilities, including antennas and antenna support structures, intended for the
16 provision of radio broadcast services.

17 **(2) LIMITATIONS ON LOCAL REGULATION.** Beginning on May 1, 2013, if a political
18 subdivision enacts an ordinance, adopts a resolution, or takes any other action that
19 affects the placement, construction, or modification of radio broadcast service
20 facilities, the ordinance, resolution, or other action may not take effect unless all of
21 the following apply:

22 (a) The ordinance, resolution, or other action has a reasonable and clearly
23 defined public health or safety objective, and reflects the minimum practical
24 regulation that is necessary to accomplish that objective.

1 (b) The ordinance, resolution, or other action reasonably accommodates radio
2 broadcast services and does not prohibit, or have the effect of prohibiting, the
3 provision of such services in the political subdivision.

4 (3) CONTINUED APPLICATION OF EXISTING REGULATIONS. If a political subdivision
5 has in effect on May 1, 2013, an ordinance or resolution that is inconsistent with the
6 requirements that are specified in sub. (2) for an ordinance, resolution, or other
7 action to take effect, the existing ordinance or resolution does not apply, and may not
8 be enforced, to the extent that it is inconsistent with the requirements that are
9 specified in sub. (2).

10 (4) DENIAL OF PLACEMENT, CONSTRUCTION, OR MODIFICATION OF FACILITIES. If a
11 political subdivision denies a request by any person to place, construct, or modify
12 radio broadcast service facilities in the political subdivision, the denial may be based
13 only on the political subdivision's public health or safety concerns. The political
14 subdivision must provide the requester with a written denial of the requester's
15 request, and the political subdivision must provide the requester with substantial
16 written evidence which supports the reasons for the the political subdivision's action.

17 **SECTION 1269m.** 66.0418 of the statutes is created to read:

18 **66.0418 Prohibition of local regulation of certain foods, beverages. (1)**

19 In this section "political subdivision" means a city, village, town, or county.

20 (2) (a) No political subdivision may enact an ordinance or adopt a resolution
21 that prohibits or restricts the sale of food or nonalcoholic beverages based on the
22 number of calories, portion size, or other nutritional criteria of the food or
23 nonalcoholic beverage.

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(b) If a political subdivision has enacted an ordinance or adopted a resolution before the effective date of this paragraph [LRB inserts date], that is inconsistent with par. (a), the ordinance or resolution does not apply and may not be enforced.

SECTION 1270. 66.0502 of the statutes is created to read:

66.0502 Employee residency requirements prohibited. (1) The legislature finds that public employee residency requirements are a matter of statewide concern.

(2) In this section, “local governmental unit” means any city, village, town, county, or school district.

(3) (a) Except as provided in sub. (4), no local governmental unit may require, as a condition of employment, that any employee or prospective employee reside within any jurisdictional limit.

(b) If a local governmental unit has a residency requirement that is in effect on the effective date of this paragraph [LRB inserts date], the residency requirement does not apply and may not be enforced.

(4) (a) This section does not affect any statute that requires residency within the jurisdictional limits of any local governmental unit or any provision of law that requires residency in this state.

state or local ✓

(b) Subject to par. (c), a local governmental unit may impose a residency requirement on law enforcement, fire, or emergency personnel that requires such personnel to reside within 15 miles of the jurisdictional boundaries of the local governmental unit.

(c) If the local governmental unit is a county, the county may impose a residency requirement on law enforcement, fire, or emergency personnel that requires such

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1 personnel to reside within 15 miles of the jurisdictional boundaries of the city, village,
2 or town to which the personnel are assigned. ✓

3 **SECTION 1271m.** 66.0602 (2m) of the statutes is renumbered 66.0602 (2m) (a)
4 and amended to read:

5 66.0602 (2m) (a) If a political subdivision's levy for the payment of any general
6 obligation debt service, including debt service on debt issued or reissued to fund or
7 refund outstanding obligations of the political subdivision and interest on
8 outstanding obligations of the political subdivision, on debt originally issued before
9 July 1, 2005, is less in the current year than it was in the previous year, the political
10 subdivision shall reduce its levy limit in the current year by an amount equal to the
11 amount that its levy was reduced as described in this subsection. This subsection
12 does not apply to ~~any a~~ political subdivision ~~that~~ in any year in which the political
13 subdivision does not increase its levy increase limit as allowed under sub. (3) (f) 1.

14 **SECTION 1271p.** 66.0602 (2m) (b) of the statutes is created to read:

15 66.0602 (2m) (b) 1. In this paragraph, "covered service" means garbage
16 collection, fire protection, snow plowing, street sweeping, or storm water
17 management.

18 2. Except as provided in subd. 4., if a political subdivision receives revenues
19 that are designated to pay for a covered service that was funded in 2013 by the levy
20 of the political subdivision, the political subdivision shall reduce its levy limit in the
21 current year by an amount equal to the estimated amount of fee revenue collected
22 for providing the covered service, less any previous reductions made under this
23 subdivision.

24 3. Except as provided in subd. 4, if a political subdivision receives payments in
25 lieu of taxes that are designated to pay for a covered service that was funded in 2013

1 by the levy of the political subdivision, the political subdivision shall reduce its levy
2 limit in the current year by the estimated amount of payments in lieu of taxes
3 received by the political subdivision to pay for the covered service, less any previous
4 reductions made under this subdivision.

5 4. The requirement under subd. 2. or 3. does not apply if the governing body
6 of the political subdivision adopts a resolution that the levy limit should not be
7 reduced and if the resolution is approved in a referendum. The procedure under sub.
8 (4) applies to a referendum under this subdivision, except that the resolution and
9 referendum question need not specify an amount of increase in the levy limit or the
10 length of time for which the levy limit increase will apply and the referendum
11 question need not follow the question format under sub. (4) (c).

12 **SECTION 1272.** 66.0602 (3) (f) 1. of the statutes is amended to read:

13 66.0602 (3) (f) 1. Subject to subd. 3., if a political subdivision's allowable levy
14 under this section in ~~2010~~ the prior year was greater than its actual levy in ~~2010~~ that
15 year, the levy increase limit otherwise applicable under this section to the political
16 subdivision in ~~2011~~ the next succeeding year is increased by the difference between
17 ~~these 2 amounts~~ the prior year's allowable levy and the prior year's actual levy, as
18 determined by the department of revenue, up to a maximum increase of ~~0.5~~ 1.5
19 percent of the actual levy in ~~2010~~ that prior year.

20 **SECTION 1273.** 66.0602 (3) (f) 2. of the statutes is repealed.

21 **SECTION 1274.** 66.0602 (3) (f) 3. (intro.) of the statutes is amended to read:

22 66.0602 (3) (f) 3. (intro.) The adjustment described in ~~subds. subd. 1. and 2.~~ may
23 occur only if the political subdivision's governing body approves of the adjustment
24 by one of the following methods:

25 **SECTION 1274c.** 66.0602 (3) (f) 3. a. of the statutes is amended to read:

1 66.0602 (3) (f) 3. a. With regard to a city, village, or county, if the governing body
2 consists of at least 5 members, by a majority vote of the governing body if the increase
3 is 0.5 percent or less and by a three–quarters majority vote of the governing body if
4 the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

5 **SECTION 1274d.** 66.0602 (3) (f) 3. b. of the statutes is amended to read:

6 66.0602 (3) (f) 3. b. With regard to a city, village, or county, if the governing body
7 consists of fewer than 5 members, by a majority vote of the governing body if the
8 increase is 0.5 percent or less and by a two–thirds majority vote of the governing body
9 if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

10 **SECTION 1274e.** 66.0602 (3) (f) 3. c. of the statutes is amended to read:

11 66.0602 (3) (f) 3. c. With a regard to a town, by a majority vote of the annual
12 town meeting, or a special town meeting, if the town board has adopted a resolution
13 approving of the adjustment by a majority vote of the town board if the increase is
14 0.5 percent or less and by a two–thirds majority vote of the town board if the increase
15 is more than 0.5 percent, up to a maximum increase of 1.5 percent.

16 **SECTION 1275.** 66.0602 (3) (f) 4. of the statutes is repealed.

17 **SECTION 1275e.** 66.0602 (5) of the statutes is amended to read:

18 66.0602 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than
19 ~~2,000~~ 3,000 may exceed the levy increase limit otherwise applicable under this
20 section to the town if the town board adopts a resolution supporting an increase and
21 places the question on the agenda of an annual town meeting or a special town
22 meeting and if the annual or special town meeting adopts a resolution endorsing the
23 town board’s resolution. The limit otherwise applicable to the town under this
24 section is increased in the next fiscal year by the percentage approved by a majority

1 of those voting on the question. Within 14 days after the adoption of the resolution,
2 the town clerk shall certify the results of the vote to the department of revenue.

3 **SECTION 1276.** 66.0615 (1m) (a) of the statutes is amended to read:

4 66.0615 (1m) (a) The governing body of a municipality may enact an ordinance,
5 and a district, under par. (e), may adopt a resolution, imposing a tax on the privilege
6 of furnishing, at retail, except sales for resale, rooms or lodging to transients by
7 hotelkeepers, motel operators and other persons furnishing accommodations that
8 are available to the public, irrespective of whether membership is required for use
9 of the accommodations. A tax imposed under this paragraph ~~is not subject to the~~
10 ~~selective sales tax imposed by s. 77.52 (2) (a) 1. and~~ may be collected from the
11 consumer or user, but may not be imposed on sales to the federal government and
12 persons listed under s. 77.54 (9a). A tax imposed under this paragraph by a
13 municipality shall be paid to the municipality and may be forwarded to a commission
14 if one is created under par. (c), as provided in par. (d). Except as provided in par. (am),
15 a tax imposed under this paragraph by a municipality may not exceed 8%. Except
16 as provided in par. (am), if a tax greater than 8% under this paragraph is in effect
17 on May 13, 1994, the municipality imposing the tax shall reduce the tax to 8%,
18 effective on June 1, 1994.

19 **SECTION 1277.** 66.0615 (1m) (f) 2. of the statutes is amended to read:

20 66.0615 (1m) (f) 2. Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (3),
21 (13), (14), (18), and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,
22 77.61 (2), (3m), (5), (8), (9), ~~and~~ (12) to (15), and (19m), and 77.62, as they apply to
23 the taxes under subch. III of ch. 77, apply to the tax described under subd. 1.

24 **SECTION 1277e.** 66.0628 (1) of the statutes is renumbered 66.0628 (1) (intro.)
25 and amended to read:

1 66.0628 (1) (intro.) In this section, ~~“political subdivision” means a city, village,~~
2 ~~town, or county.~~

3 **SECTION 1277ec.** 66.0628 (1) (a) of the statutes is created to read:

4 66.0628 (1) (a) “Political subdivision” means a city, village, town, or county.

5 **SECTION 1277ee.** 66.0628 (1) (b) of the statutes is created to read:

6 66.0628 (1) (b) “Reasonable relationship” means that the cost charged by a
7 political subdivision for a service provided to a person may not not exceed the
8 political subdivision’s reasonable direct costs that are associated with any activity
9 undertaken by the political subdivision that is related to the fee.

10 **SECTION 1277eg.** 66.0628 (4) of the statutes is created to read:

11 66.0628 (4) (a) Any person aggrieved by a fee imposed by a political subdivision
12 because the person does not believe that the fee bears a reasonable relationship to
13 the service for which the fee is imposed may appeal the reasonableness of the fee to
14 the tax appeals commission by filing a petition with the commission within 60 days
15 after the fee’s imposition, as provided under s. 73.01 (5) with respect to income or
16 franchise tax cases, and the commission’s decision may be reviewed under s. 73.015.
17 For appeals brought under this subsection, the filing fee required under s. 73.01 (5)
18 (a) does not apply.

19 (b) With regard to an appeal filed with the tax appeals commission under par.
20 (a), the political subdivision shall bear the burden of proof to establish that a
21 reasonable relationship exists between the fee imposed and the services for which
22 the fee is imposed.

23 **SECTION 1277g.** 66.0721 (1) (b) of the statutes is amended to read:

1 66.0721 (1) (b) “Eligible farmland” means land that is eligible for farmland
2 preservation tax credits under ss. 71.58 to 71.61 or 71.613 or for a grant under s.
3 91.90.

4 **SECTION 1277m.** 66.1113 (2) (a) of the statutes is amended to read:

5 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
6 vote of the members of the governing body who are present when the vote is taken,
7 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
8 area if, except as provided in pars. (e), (f), (g), ~~and (h)~~, and (i), at least 40% of the
9 equalized assessed value of the taxable property within such political subdivision is
10 used by tourism-related retailers.

11 **SECTION 1277mc.** 66.1113 (2) (b) of the statutes is amended to read:

12 66.1113 (2) (b) Subject to pars. (g) ~~and (h)~~, and (i), a political subdivision that
13 is a premier resort area may impose the tax under s. 77.994.

14 **SECTION 1277me.** 66.1113 (2) (i) of the statutes is created to read:

15 66.1113 (2) (i) The village of Stockholm may enact an ordinance or adopt a
16 resolution declaring itself to be a premier resort area under par. (a) even if less than
17 40 percent of the equalized assessed value of the taxable property within Stockholm
18 is used by tourism-related retailers. The village may not impose the tax authorized
19 under par. (b) unless the village board adopts a resolution proclaiming its intent to
20 impose the tax and the resolution is approved by a majority of the electors in the
21 village voting on the resolution at a referendum, to be held at the first spring primary
22 or election or partisan primary or general election following by at least 70 days the
23 date of adoption of the resolution.

24 **SECTION 1277p.** 67.035 of the statutes is amended to read:

1 **67.035 Tax limitations not applicable to debt levies.** All taxes levied or
2 to be levied by any municipality proceeding under this chapter for the purpose of
3 paying principal and interest on valid bonds or notes, other than noncapital notes,
4 as defined in s. 38.16 (3) (a) 2r., now or hereafter outstanding shall be without
5 limitation notwithstanding any legislative limitation now or heretofore existing, and
6 all such limitations are repealed insofar as they apply to taxes levied or to be levied
7 to pay principal and interest upon such bonds or notes.

8 **SECTION 1278.** 69.20 (3) (g) of the statutes is created to read:

9 69.20 (3) (g) The state or local registrar, upon request of the department of
10 revenue, may disclose information on vital records, including a social security
11 number, to the department of revenue only for the following purposes related to
12 administering state taxes and collection of debts referred to the department of
13 revenue:

- 14 1. Locating persons, or the assets of persons, who have failed to file tax returns,
15 have underreported their taxable income, or are delinquent debtors.
- 16 2. Identifying fraudulent tax returns and credit claims.
- 17 3. Providing information for tax-related prosecutions.

18 **SECTION 1278d.** 70.03 of the statutes is renumbered 70.03 (1) and amended to
19 read:

20 70.03 (1) “Real property”, “real estate,” and “land”, when used in chs. 70 to 76,
21 78, and 79, include not only the land itself but all buildings and improvements
22 thereon, and all fixtures and rights and privileges appertaining thereto, except as
23 provided in sub. (2) and except that for the purpose of time-share property, as defined
24 in s. 707.02 (32), real property does not include recurrent exclusive use and

1 occupancy on a periodic basis or other rights, including, but not limited to,
2 membership rights, vacation services and club memberships.

3 **SECTION 1278e.** 70.03 (2) of the statutes is created to read:

4 70.03 (2) “Real property” and “real estate” do not include any permit or license
5 required to place, operate, or maintain at a specific location one or more articles of
6 personal property described under s. 70.04 (3) or any value associated with the
7 permit or license.

8 **SECTION 1278g.** 70.04 (3) of the statutes is created to read:

9 70.04 (3) “Personal property”, as used in chs. 70 to 79, includes an off-premises
10 advertising sign. In this subsection, “off-premises advertising sign” means a sign
11 that does not advertise the business or activity that occurs at the site where the sign
12 is located.

13 **SECTION 1278h.** 70.11 (3m) (a) (intro.) of the statutes is amended to read:

14 70.11 (3m) (a) (intro.) All real and personal property of a housing facility, not
15 including a housing facility owned or used by a university fraternity or sorority,
16 college fraternity or sorority, or high school fraternity or sorority, for which all of the
17 following applies:

18 **SECTION 1278i.** 70.11 (3m) (a) 4. of the statutes is created to read:

19 70.11 (3m) (a) 4. The facility is in existence and meets the requirements of this
20 subsection on the effective date of this subdivision [LRB inserts date]

21 **SECTION 1278j.** 70.11 (12) (a) of the statutes is amended to read:

22 70.11 (12) (a) Property owned by units which are organized in this state of the
23 following organizations: the Salvation Army; Goodwill Industries, not exceeding 10
24 acres of property in any municipality; the Boy Scouts of America; the Boys’ Clubs of
25 America; the Girl Scouts or Camp Fire Girls; the Young Men’s Christian Association,

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1 not exceeding 40 acres for property that is located outside the limit of any
2 incorporated city or village and not exceeding 10 acres for property that is located
3 inside the limit of any incorporated city or village; the Young Women's Christian
4 Association, not exceeding 40 acres for property that is located outside the limit of
5 any incorporated city or village and not exceeding 10 acres for property that is located
6 inside the limit of any incorporated city or village; Jewish Community Centers of
7 North America, not exceeding 40 acres for property that is located outside the limit
8 of any incorporated city or village and not exceeding 10 acres for property that is
9 located inside the limit of any incorporated city or village; or any person as trustee
10 for them of property used for the purposes of those organizations, provided no
11 pecuniary profit results to any individual owner or member.

12 **SECTION 1278k.** 70.11 (12) (c) of the statutes is created to read:

13 70.11 (12) (c) All property of a resale store that is owned by a nonprofit
14 organization that qualifies for the income tax exemption under section 501 (c) (3) of
15 the Internal Revenue Code, if at least 50 percent of the revenue generated by the
16 resale store is given to one other nonprofit organization located either in the same
17 county where the resale store is located or in a county adjacent to the county where
18 the resale store is located. In this paragraph, "resale store" means a store that
19 primarily sells used tangible personal property at retail.

20 **SECTION 1278n.** 70.11 (27) (a) 6m. of the statutes is amended to read:

21 70.11 (27) (a) 6m. "Storage" means the holding or safekeeping of raw materials
22 or components before introduction into the production process; the holding,
23 safekeeping or preservation of work in process or of components outside the
24 production process; and the holding or safekeeping of finished products or of
25 components after completion of the production process; whether or not any natural

1 processes occur during that holding, safekeeping or preservation; but “storage” does
2 not include the holding for 3 days or less of work in process to ensure the
3 uninterrupted flow of all or part of the production process. “Storage” also does not
4 include aging natural cheese.

5 **SECTION 1278p.** 70.11 (27) (a) 7. of the statutes is amended to read:

6 70.11 (27) (a) 7. “Used directly” means used so as to cause a physical or chemical
7 change in raw materials or to cause a movement of raw materials, work in process
8 or finished products, including aging natural cheese.

9 **SECTION 1278r.** 70.11 (41m) of the statutes is repealed.

10 **SECTION 1279.** 70.111 (18) of the statutes is amended to read:

11 70.111 (18) ~~SOLAR AND WIND ENERGY~~ ENERGY SYSTEMS. ~~Solar~~ Biogas or synthetic
12 gas energy systems, solar energy systems, and wind energy systems. In this
13 subsection, “biogas or synthetic gas energy system” means equipment which directly
14 converts biomass, as defined under section 45K (c) (3) of the Internal Revenue Code,
15 as interpreted by the Internal Revenue Service, into biogas or synthetic gas,
16 equipment which generates electricity, heat, or compressed natural gas exclusively
17 from biogas or synthetic gas, equipment which is used exclusively for the direct
18 transfer or storage of biomass, biogas, or synthetic gas, and any structure used
19 exclusively to shelter or operate such equipment, or the portion of any structure used
20 in part to shelter or operate such equipment that is allocable to such use, if all such
21 equipment, and any such structure, is located at the same site, and includes manure,
22 substrate, and other feedstock collection and delivery systems, pumping and
23 processing equipment, gasifiers and digester tanks, biogas and synthetic gas
24 cleaning and compression equipment, fiber separation and drying equipment, and
25 heat recovery equipment, but does not include equipment or components that are

1 present as part of a conventional energy system. In this subsection, “synthetic gas”
2 is a gas that qualifies as a renewable resource under s. 196.378 (1) (h) 1. h. In this
3 subsection, “solar energy system” means equipment which directly converts and
4 then transfers or stores solar energy into usable forms of thermal or electrical energy,
5 but does not include equipment or components that would be present as part of a
6 conventional energy system or a system that operates without mechanical means.
7 In this subsection, “wind energy system” means equipment which converts and then
8 transfers or stores energy from the wind into usable forms of energy, but does not
9 include equipment or components that would be present as part of a conventional
10 energy system.

11 **SECTION 1279d.** 70.114 (1) (b) 2. of the statutes is amended to read:

12 70.114 (1) (b) 2. For land purchased on or after July 1, 2011, “estimated value,”
13 for the year during which land is purchased, means the lesser of the purchase price
14 or the determination of the land’s equalized valuation under s. 70.57 in the year
15 before the year during which the land is purchased, increased or decreased to reflect
16 the annual percentage change in the equalized valuation of all property, excluding
17 improvements, in the taxation district, as determined by comparing the most recent
18 determination of equalized valuation under s. 70.57 for that property, except that if
19 the land was exempt from taxation in the year prior to the year during which the
20 Department purchased the land, or enrolled in the forest cropland program under
21 subch. I of ch. 77 or the managed forest land program under subch. VI of ch. 77 at the
22 time of purchase, “estimated value,” for the year during which the land is purchased
23 means the lesser of either the purchase price; ~~or the land’s equalized valuation under~~
24 ~~s. 70.57~~ or an amount that would result in a payment under sub. (4) that is equal to
25 \$10 per acre, ~~whichever is greater~~. “Estimated value,” for later years, means the

1 value that was used for calculating the aid payment under this section for the prior
2 year increased or decreased to reflect the annual percentage change in the equalized
3 valuation of all property, excluding improvements, in the taxation district, as
4 determined by comparing the most recent determination of equalized valuation
5 under s. 70.57 for that property to the next preceding determination of equalized
6 valuation under s. 70.57 for that property.

7 **SECTION 1280.** 70.114 (1) (f) of the statutes is amended to read:

8 70.114 (1) (f) “Taxing jurisdiction” means any entity, not including the state,
9 authorized by law to levy taxes on general property, as defined in s. 70.02, that are
10 measured by the property’s value.

11 **SECTION 1281.** 70.114 (3) of the statutes is amended to read:

12 70.114 (3) ASCERTAINING RATE. Each year, the department shall ascertain ~~from~~
13 ~~the clerks of the taxation district~~ the aggregate net general property tax rate for
14 taxation districts to which aids are paid under this section.

15 **SECTION 1282.** 70.114 (4) (a) of the statutes is amended to read:

16 70.114 (4) (a) ~~On~~ Except as provided under par. (c), on or before January 31,
17 the department shall pay to each treasurer of a taxation district, with respect to each
18 parcel of land acquired by the department within the taxation district on or before
19 January 1 of the preceding year, an amount determined by multiplying each parcel’s
20 estimated value equated to the average level of assessment in the taxation district
21 by the aggregate net general property tax rate that would apply to the parcel of land
22 if it were taxable, as shown on property tax bills prepared for that year under s. 74.09.

23 **SECTION 1283.** 70.114 (4) (c) of the statutes is created to read:

24 70.114 (4) (c) The department shall withhold from the payment amount
25 determined under par. (a) the state’s proportionate share of the tax that would be

1 levied on the parcel if it were taxable and shall deposit that amount into the
2 conservation fund.

3 **SECTION 1286.** 70.119 (6) (a) of the statutes is renumbered 70.119 (6).

4 **SECTION 1287.** 70.119 (6) (b) of the statutes is repealed.

5 **SECTION 1287b.** 70.41 of the statutes is repealed.

6 **SECTION 1287d.** 70.855 of the statutes is created to read:

7 **70.855 State assessment of commercial property. (1) APPLICABILITY.** The
8 department of revenue shall assess real and personal property assessed as
9 commercial property under s. 70.32 (2) (a) 2. if all of the following apply:

10 (a) The property owner and the governing body of the municipality where the
11 property is located submit a written request to the department on or before March
12 1 of the year of the assessment to have the department assess the property owner's
13 real and personal commercial property located in the municipality.

14 (b) The written request submitted under par. (a) specifies the items of personal
15 property and parcels of real property for the department's assessment.

16 (c) The assessed value of the property owner's commercial property in the
17 municipality in the previous year, as specified under par. (b), is at least \$24,000,000.

18 (d) The assessed value of the property owner's commercial property in the
19 municipality in the previous year, as specified under par. (b), represents at least 9
20 percent of the total assessed value of all property in the municipality.

21 (e) The property is located in a 4th class city.

22 **(2) VALUATION.** (a) The department of revenue shall determine the full market
23 value of the property subject to the request under sub. (1). The department may
24 request from the property owner or the municipality where the property is located
25 any information that the department considers necessary to perform its duties under

1 this section. Failure to submit the requested information to the department shall
2 result in denial of any right of redetermination by the tax appeals commission by the
3 party failing to provide the requested information.

4 (b) The department shall determine the value of the property subject to the
5 request under sub. (1) no later than June 1 and shall provide written notice to the
6 property owner and the governing body of the municipality of its findings and the
7 value it has determined for the affected property.

8 (c) Appeal of the determination of the department under this subsection shall
9 be made to the tax appeals commission.

10 (3) ASSESSOR DUTY. The assessor of the municipality where the property is
11 located shall use the department's valuation of the property under sub. (2) for
12 determining the property's value on the assessment roll, adjusted, to the best of the
13 assessor's ability, to reflect the assessment ratio of other property located in the
14 municipality.

15 (4) COSTS. (a) The department of revenue shall impose a fee on each
16 municipality in which commercial property is assessed under this section equal to
17 the cost of the department's assessment of that property under this section. Except
18 as provided in par. (b), each municipality that is assessed a fee under this paragraph
19 shall collect the amount of the fee as a special charge against the taxable property
20 located in the municipality, except that no municipality may apply the special charge
21 disproportionately to owners of commercial property relative to owners of other
22 property.

23 (b) If the department of revenue does not receive the fee imposed on a
24 municipality under par. (a) by March 31 of the year following the department's
25 determination under sub. (2) (b), the department shall reduce the distribution made

1 to the municipality under s. 79.02 (2) (b) by the amount of the fee and shall transfer
2 that amount to the appropriation under s. 20.566 (2) (ga).

3 **SECTION 1287g.** 70.995 (3) of the statutes is renumbered 70.995 (3) (a).

4 **SECTION 1287h.** 70.995 (3) (b) of the statutes is created to read:

5 70.995 (3) (b) For purposes of sub. (2) (c), entities that age natural cheese on
6 behalf of others are considered establishments that primarily manufacture cheese
7 under code 2022 of the Standard Industrial Classification Manual, 1987 edition,
8 published by the U.S. office of management and budget, regardless of whether the
9 entity that ages the natural cheese made or owns the cheese. For purposes of this
10 paragraph, the process of aging natural cheese includes the aging, curing, or
11 ripening of natural cheese.

12 **SECTION 1287j.** 70.995 (9) of the statutes is amended to read:

13 70.995 (9) Any aggrieved party may appeal a determination by the tax appeals
14 commission under sub. (8) to the circuit court for Dane County under s. 73.015 or to
15 the circuit court for the county where the taxpayer's commercial domicile, as defined
16 in s. 71.01 (1b), is located, where the taxpayer owns other property, or where the
17 taxpayer transacts business in this state.

18 **SECTION 1288.** 71.01 (6) (i) of the statutes is created to read:

19 71.01 (6) (i) For taxable years that begin after December 31, 2012, for natural
20 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
21 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
22 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
23 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
25 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L.

1 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.
2 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.
3 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
4 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
5 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
6 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
7 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
8 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
9 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
10 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
11 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
12 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
13 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
14 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
15 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
16 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
17 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
18 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
19 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
20 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
21 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
22 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 1858
23 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121
24 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and as indirectly affected
25 by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,

1 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
2 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
3 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
4 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
5 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
6 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
7 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
8 162 and 165 of P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding
9 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
10 excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
11 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
12 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
13 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403
14 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336,
15 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7,
16 P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
17 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
18 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
19 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
20 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
21 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
22 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
23 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
24 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
25 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.

110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal

1 Revenue Code made by sections 101 and 902 of P.L. 112–240, and changes that
2 indirectly affect the provisions applicable to this subchapter made by sections 101
3 and 902 of P.L. 112–240, apply for Wisconsin purposes at the same time as for federal
4 purposes.

5 **SECTION 1289.** 71.01 (6) (o) of the statutes is repealed.

6 **SECTION 1290.** 71.01 (6) (p) of the statutes is renumbered 71.01 (6) (a).

7 **SECTION 1291.** 71.01 (6) (q) of the statutes is renumbered 71.01 (6) (b).

8 **SECTION 1292.** 71.01 (6) (r) of the statutes is renumbered 71.01 (6) (c).

9 **SECTION 1293.** 71.01 (6) (s) of the statutes is renumbered 71.01 (6) (d).

10 **SECTION 1294.** 71.01 (6) (t) of the statutes is renumbered 71.01 (6) (e).

11 **SECTION 1295.** 71.01 (6) (u) of the statutes is renumbered 71.01 (6) (f).

12 **SECTION 1296.** 71.01 (6) (um) of the statutes is renumbered 71.01 (6) (g).

13 **SECTION 1297.** 71.01 (6) (un) of the statutes is renumbered 71.01 (6) (h) and
14 amended to read:

15 71.01 (6) (h) For taxable years that begin after December 31, 2010, and before
16 January 1, 2013, for natural persons and fiduciaries, except fiduciaries of nuclear
17 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
18 Internal Revenue Code as amended to December 31, 2010, excluding sections 103,
19 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
20 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,
22 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,
23 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,
24 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,
25 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,

1 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section
2 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates
3 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,
4 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,
5 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
6 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.
7 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),
8 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,
9 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
10 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,
11 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313
12 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
13 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
14 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
15 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
16 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
17 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
18 of P.L. 111–240, and P.L. 111–312, and as amended by section 902 of P.L. 112–240,
19 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
20 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90,
21 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
22 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
23 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
24 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
25 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.

1 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
2 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
3 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
4 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.
5 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and
6 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.
7 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,
8 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211,
9 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476,
10 P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
11 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146
12 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,
13 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
14 (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections
15 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406,
16 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L.
17 109–432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L.
18 110–142, excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding
19 sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section
20 301 of P.L. 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.
21 110–246, P.L. 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L.
22 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of
23 division B and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L.
24 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B
25 of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147,

1 sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148,
2 section 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215
3 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240,
4 and P.L. 111–325, and section 902 of P.L. 112–240. The Internal Revenue Code
5 applies for Wisconsin purposes at the same time as for federal purposes, except that
6 changes made by section 209 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417,
7 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432, sections
8 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
9 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
10 and 11 (b), (e), and (g) of P.L. 110–172, sections 110 and 113 of P.L. 110–245, sections
11 15312, 15313, 15314, and 15342 of P.L. 110–246, sections 3031, 3032, 3033, 3041,
12 3051, 3052, 3061, and 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of
13 P.L. 110–317, sections 116, 208, and 211 of division B and section 504 of division C
14 of P.L. 110–343, section 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147,
15 sections 10908 and 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not
16 apply for taxable years beginning before January 1, 2011. Amendments to the
17 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this
18 paragraph with respect to taxable years beginning after December 31, 2010, and
19 before January 1, 2013, except that changes to the Internal Revenue Code made by
20 section 902 of P.L. 112–240, and changes that indirectly affect the provisions
21 applicable to this subchapter made by section 902 of P.L. 112–240, apply for
22 Wisconsin purposes at the same time as for federal purposes.

23 **SECTION 1297d.** 71.01 (7r) (a) of the statutes is amended to read:

24 71.01 (7r) (a) Notwithstanding sub. (6), and ~~except as provided in par. (b) for~~
25 taxable years beginning before January 1, 2014, for purposes of computing